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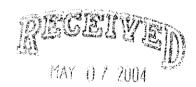
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MILWAUKEE, WISCONSIN (414) 277-8500 FAX (414) 277-8521

May 7, 2004

Elizabeth A. Rolando Chief Clerk Illinois Commerce Commission 527 East Capitol Avenue P.O. Box 19280 Springfield, Illinois 62701-9280



TLENOIS COMMERCE COMMISSION CHIEF CLERK'S OFFICE

Re:

South Beloit Water, Gas and Electric Company Fuel Related Tariff Sheets

Dear Ms. Rolando:

Enclosed for filing with the Commission pursuant to Section 9-220 of the Public Utilities Act (Act), 220 ILCS 5/9-220, South Beloit Water, Gas and Electric Company (SBWGE or Company) is transmitting to you for filing the following schedules:

5th Revised Sheet No. 6, Canceling 4th Revised Sheet No. 6

6th Revised Sheet No. 7, Canceling 5th Revised Sheet No. 7 4th Revised Sheet No. 8, Canceling 3rd Revised Sheet No. 8

1st Revised Sheet No. 8.1, Canceling Original Sheet No. 8.1

5th Revised Sheet No. 10, Canceling 4th Revised Sheet No. 10

3rd Revised Sheet No. 17, Canceling 2nd Revised Sheet No. 17

4th Revised Sheet No. 23, Canceling 3rd Revised Sheet No. 23 4th Revised Sheet No. 27, Canceling 3rd Revised Sheet No. 27

6th Revised Sheet No. 33.10, Canceling 5th Sheet No. 33.10

3rd Revised Sheet No. 48, Canceling 2nd Revised Sheet No. 48

1st Revised Sheet No. 55.55, Canceling Original Sheet No. 55.55

3rd Revised Sheet No. 56, Canceling 2nd Revised Sheet No. 56



The purpose of the attached schedules is to eliminate SBWGE's Fuel Adjustment Clause (FAC) and to adjust its base rates to incorporate a fuel component to recover the Company's average fuel and power supply costs for the two most recently approved annual FAC reconciliations, all in accordance with Section 9-202(b) of the Act, 220 ILCS § 200(b). Since the Company is desirous that this filing be approved in furtherance of the Petition filed by Wisconsin Power and Light Company in Docket No. 04-0174, SBWGE requests Commission approval of the foregoing Tariff Sheets effective July 1, 2004.

Please file stamp and return one copy of this transmittal letter to the Company at the following address:

Alliant Energy Corporation Services, Inc. 4902 North Biltmore Lane Madison, WI 53707-1007 Attention: Marty Seitz

If you have any questions concerning this filing, please contact me at (312) 236-0475.

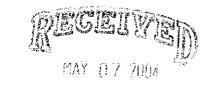
Very truly yours,

Emmitt C. House

Attorney for South Beloit Water, Gas

and Electric Company

ECH/sg Enclosures



LLINOIS COMMERCE COMMISSION CHIEF CLERK'S OFFICE